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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: January 18, 2006 Name: Anthony P. Curtis, Ph.D., 46,193 Signature:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Noaya Hasegawa et al.

Appln. No.: 10/655,942

Filed: September 5, 2003

For: Tunneling Magnetoresistive Element and
Method of Manufacturing the Same

Attorney Docket No: 9281/4591

Examiner: Paul Kim

Art Unit: 3729

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Check for \$120; Transmittal Cover Letter (1p. Filed in Dup.); Response to Election Requirement (10pp.);
Petition for 1 Mo. Ext. of Time (2pp. Filed in Dup.);
 Return Receipt Postcard

Fee calculation:

No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$120 for a 1-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

A check in the amount of \$120 is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$_____. (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Date

1/18/06

Respectfully submitted,

Anthony P. Curtis, Ph.D. (Reg. No. 46,193)